Dewan.—The question is very important. Government will consider all representations, and if possible will reconsider the order.

SUBJECT No. 69.

(1) Non-levy of Professional Tax in Municipalities.

(2) Amendment of Municipal Regulation *re* professional tax.

(1) Mr. Raja Narasaiya Setty, Tyamagondlu Municipality.

(2) Messrs. R. Subba Rao and B. Srinivasa Iyengar, Anekal Taluk, and Gubbiah, Anekal Municipality, nd Dorasamiengar and Venkatasamaiya, Chamrajnagar Taluk.

Mr. Purushottamanandagiri Goswami.—This subject seems to have been considered in the Bangalore Municipal Council and they have resolved that professional taxes may be abolished and shop taxes retained as heretofore. Similar question was also discussed in the Mysore City Municipality. The Municipality has been given the power of enhancing the various taxes, or levying of fresh taxes according to the Municipal Regulation, and for imposing new taxes sanction of Government should be obtained. I doubt very much whether the Government have had an opportunity of scrutinising the accounts of the Municipality. If they had done so, they would at once see that there would be so many reappropriations in a year owing to insufficient income of the various Municipalities. Since many of the minor Municipalities are not in a position to increase their resources, the enforcement of the levy of professional tax would be detrimental to their income. I therefore request that shop tax system may be continued. No new tax need be levied. Municipal Regulation was passed six years ago. There is no provision for shop tax in it.

Second Member of Council.—The question of amending the Regulation is under consideration. When the question is taken up, the representation put forward will be examined on its merits.

Mr. Malali Venkataramaiya.—If professional tax is levied the income of the minor Municipalities will be greatly decreased. Shop tax as usual may be levied instead.

Mr. B. Srinivasaiengar.—The British India rules were copied here in regard to this subject. All the Municipalities cannot be considered on the same footing. Shop taxes are not in any way helpful to small Municipalities and professional taxes are necessary. Pending the question of settlement the levy of shop tax may be kindly withheld, because shop taxes are not in any way helpful to minor Municipalities in headquarters. Till then an *ad interim* order should be issued.

Mr. Vema Reddi.—Considering the increase of revenue the Municipalities will realise, I request that shop taxes may be abolished and professional taxes levied instead.

Dewan.—The amendment of the Regulation is under the consideration of Government. If it is found that the shop tax is more profitable than the professional tax, it will be legalised. The question of retaining professional tax in lieu of shop tax will be considered in the meanwhile.

SUBJECT No. 70.

A scheme for housing the poor Indian Christians.

Mr. J. R. Isaac, Indian Christian Association.

Mr. R. Gopalaswami Iyer.—On behalf of Mr. Isaac who has asked me to say a few words on this subject, I wish to bring to the notice of the President that this representation has been made for two years for providing a suitable site at upset price for the Indian Christians for building houses. The present rate for a square yard is Rs. 2 and more, and many poor Christians are not in a position to purchase sites. An upset price of Annas 4 per square yard may be fixed, and a suitable site either in Basavangudi or in Gangammacheri may be ear-marked for them. A portion was set apart in Basavangudi. It is too far and only the rich can go there.